UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK .

		Case No. 05-44481RDD
ET AL.,		Chapter 11 (Jointly Administered)
Debtor(s).	/	Hon. Robert D. Drain
	ET AL., Debtor(s).	•

PROOF OF SERVICE

The undersigned certifies that on April 15, 2010, a copy of Response Of The State Of Michigan, Department Of Treasury To Reorganized Debtor's Forty-Sixth Omnibus Objection Pursuant To 11 U.S.C. §503(b) And Fed. R. Bankr.P. 3007 To (1) Disallow and Expunge Certain Administrative Expense (G) Tax Claims was served upon the following parties either electronically or by depositing said copies in the U.S. Mail, postage prepaid:

United States Bankruptcy Court Southern District of New York Delphi Corporation Claim Docketing Center P.O. Box 5058 Bowling Green Station New York, NY 10274-5058

DPH Holdings Corp. 5725 Delphi Drive Troy, Michigan 48098 Att'n: President

Skadden, Arps, Meagher & Flom, LLP 155 North Wacker Drive Chicago, IL 60606 Att: John Wm. Butler, Jr John K. Lyons Michael W. Perl

/s/ Patricia A. Game

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